

STATE OF HAWAII — DEPARTMENT OF TAXATION
TRANSIENT ACCOMMODATIONS TAX
TIME SHARE OCCUPANCY REGISTRATION FORM INSTRUCTIONS

Note: Remember to complete the back side of page 1 of the form.

INTRODUCTION

These instructions will assist you in filling out your Transient Accommodations Tax — Time Share Occupancy (TSO) Registration Form (Form TA-40) correctly. The transient accommodations tax on time share occupancy is levied on the occupant of a resort time share vacation unit at the rate of 7.25% on the unit's fair market rental value. The timeshare plan manager shall be liable for and pay to the State the transient accommodations tax on time share occupancy.

To properly enter the necessary information regarding the plan manager into our computer system, the registration form must be filled in completely and accurately.

LINE-BY-LINE INSTRUCTIONS

- 1. Original application** — Check this box if this is your initial registration of resort time share vacation plan(s) that you represent.

Amended application — Check this box if you are amending any information on the original application including adding new plans or canceling plans represented by you. List the line number(s) of this form that are being changed in the space provided.

- 2.** Enter the plan manager's legal name.
- 3** Enter the name that the plan manager does business as (dba) if different than the legal business name. (Example: Legal name Mary Kealoha - dba Kealoha Time Share Resort).
- 4.** Enter the plan manager's mailing address.
- 5.** Enter the plan manager's physical location in Hawaii. If you have more than one location, list them on a separate sheet of paper and attach it to the application.
- 6.** If you have no physical location in Hawaii, provide the name, address, and telephone number of the individual performing services in Hawaii for your company.
- 7.** Check the box that describes the type of business entity making the application. If you are a trust, an estate, Limited Liability Partnership (LLP), Nonprofit organization, or any other entity not listed, please check the box "Other" and write the type of business entity.
- 8.** List the telephone numbers and e-mail address where a responsible party of the plan manager may be contacted.
- 9.** Enter the social security number (SSN) if the plan manager is a sole proprietorship.
- 10.** Enter the Federal Employer Identification Number (FEIN). If you have employees, you must have a FEIN. If you are not required to have a FEIN, leave this box blank. If you are a subsidiary member of a controlled group of corporations, also complete lines 12 and 13.
- 11.** List the appropriate information:
- a.** If you checked "Sole Proprietor" on line 7, list the proprietor's and the spouse's (if applicable) social security number, name, title (owner or spouse), residential address, and telephone number where they can be reached.
 - b.** If you checked "General Partnership" or "Limited

Partnership" on line 7, list each partner's social security number, name, title, residential address, and telephone number where they can be reached. If the partner is an entity other than an individual, enter the partner's FEIN. If there are more than three partners, list the required information on an additional sheet of paper and attach it to the application.

- c.** If you checked "Corporation" or "S Corporation" on line 7, or you checked "Other" on line 5 and are a Nonprofit organization, list each officer's social security number, name, title, residential address, and telephone number where they can be reached. If there are more than three officers, list the required information on an additional sheet of paper and attach it to the application.
- d.** If you checked "LLC" or "Single-Member LLC" on line 7, list each member's social security number, name, title, residential address, and telephone number where they can be reached. If the member is an entity other than an individual, enter the member's FEIN. If there are more than three members, list the required information on an additional sheet of paper and attach it to the application.

12. PARENT CORPORATION'S FEIN —

If you are a subsidiary member of a controlled group of corporations, enter the FEIN of the parent corporation.

13. PARENT CORPORATION'S HAWAII I.D. NO. —

If you are a subsidiary member of a controlled group of corporations, enter the Hawaii tax identification number of the parent corporation.

- 14.** Enter the date your business began or will begin operating in Hawaii.

15. FILING PERIOD —

You may choose a filing period which is more frequent than the period required by law, but you may not choose a filing period which is less frequent.

Note: "Tax due for the entire year" is the total tax due for the entire year for the occupancy of time shares and all time share plans in Hawaii managed by the plan manager.

Check the MONTHLY filing box if your tax due for the entire year will be more than \$4,000.

Check the QUARTERLY filing box if your tax due for the entire year will be \$4,000 or less.

Check the SEMIANNUALLY filing box if your tax due for the entire year will be \$2,000 or less.

16. ACCOUNTING PERIOD —

Calendar Year — If you file your income tax return on a calendar year (January 1 through December 31), check this box.

Fiscal Year — If you file your income tax return on other than a calendar year, check this box, and enter the month and day on which your fiscal year ends, using a MM/DD format. For example, a fiscal year ending on March 31 is written as 03/31.

17. REGISTRATION FEE —

- a. Enter the number of Hawaii plans that you represent in the space provided. If you are adding new plans, enter the number of new plans. Also, list the name, address, and plan owner's SSN or FEIN of each plan on line 18.
- A one-time \$15.00 fee must be paid for each plan that is represented by you. Your registration will remain effective until you cancel it; no further fee will be due unless you add a new plan. A \$15.00 registration fee also is due for each new plan.
- b. **TOTAL AMOUNT DUE** — Multiply the number of plans on line 17a by \$15.00 and enter the total fee in the box provided.

CONTINUE ON THE BACK OF REGISTRATION FORM.

18. RESORT TIME SHARE VACATION PLAN INFORMATION

List each plan by the plan number assigned by the Department of Commerce and Consumer Affairs (DCCA), plan name, address, and plan owner's SSN or FEIN. Place a check mark in the "Check if NEW" column if this is your initial registration of the plan. If you are amending your initial registration to add another plan, place a check mark in the "Check if ADD" column. If you no longer represent a plan, place a check mark in the "Check if CANCEL" column.

ATTACH A SEPARATE SHEET OF PAPER IF MORE SPACE IS NEEDED.

SIGNATURE LINE —

The application must be signed and dated by an owner, partner or member, corporate officer, or authorized agent (e.g., CPA, attorney, or other person) with a valid power of attorney.

SUBMITTAL OF FORM —

If submitting the application and license fee through the mail, please submit the original copy and retain a copy for your records. Processing of the application will take approximately 3 to 4 weeks to complete. Please file your application ONLY with the Hawaii Department of Taxation, P. O. Box 2430, Honolulu, Hawaii, 96804-2430.

Applications MAY NOT be submitted in person. They can ONLY be submitted by mail.

WHERE TO GET INFORMATION AND FORMS —

Taxpayer Services Branch

830 Punchbowl Street
Honolulu, HI 96813-5094
Tel. No.: 808-587-4242
Toll-Free: 1-800-222-3229
Telephone for the Hearing Impaired:
808-587-1418
1-800-887-8974 (toll-free)

Tax information on the Internet:

tax.hawaii.gov